

**SF-900**

SF# 49877

(R4/05-07)

Indiana Department of Revenue

# Consolidated Special Fuel Monthly Tax Return

**Due date is the 20th of the following month.**

For the month of: \_\_\_\_\_ 20\_\_

Name of License Holder (As indicated on license)			License Number (As indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number ( )	Contact Name

**Section 1: Filing Types**This is a consolidated return for all license types listed below. Place an "X" in the box to the left of **each** license type for which you are licensed.☐ **Supplier**      ☐ **Permissive Supplier**      ☐ **Importer**      ☐ **Exporter**      ☐ **Blender**      ☐ **Dyed Fuel User****Section 2: Computation of Tax**

1. Total Receipts (From Section A, Line 5 on back of return)	1.	
2. Total Non-Taxable Disbursements (From Section B, Line 11 on back of return)	2.	
3. Taxable Gallons Sold or Used (From Section B, Line 3, on back of return)	3.	<div>+ -</div>
4. Gallons Received Tax Paid (From Section A, Line 1, on back of return)	4.	
5. Billed Taxable Gallons (Line 3 minus Line 4)	5.	
6. Tax Due (Multiply Line 5 by \$0.16)	6.	
7. Amount of Tax Uncollectible from Eligible Purchasers - Complete Schedule 10E	7.	
8. Adjusted Tax Due (Line 6 minus Line 7)	8.	
9. Collection Allowance (Multiply Line 8 by .016). If return filed or tax paid after due date enter zero (0)	9.	
10. Adjustment - Complete Schedule E-1 (Dollar amount only)	10.	<div>+ -</div>
11. Total special fuel tax due (Line 8 minus Line 9 plus or minus Line 10)	11.	

**Section 3: Calculation of Oil Inspection Fees Due**

1. Total billed gallons (From Section 2, Line 5)	1.	
2. Oil inspection fees due (Multiply Line 1 by \$0.01)	2.	
3. Adjustments (Schedule E-1 must be attached and is subject to Department approval)	3.	<div>+ -</div>
4. <b>Total oil inspection fees due (Line 2 plus or minus Line 3)</b>	4.	


**Section 4: Calculation of Total Amount Due**

1. Total amount due (Section 2, Line 11 plus Section 3, Line 4)	1.	
2. <b>Penalty</b> (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five dollars (\$5.00) is due on a late report showing no tax due)	2.	
3. <b>Interest</b> (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.	
4. Net tax due (Line 1 plus Line 2 plus Line 3)	4.	
5. Payment(s)	5.	
6. Balance due (Line 4 minus Line 5)	6.	
For Department Use Only		
Check Amount:	Check Number:	

Under the penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name	Title
	Date Signed	Telephone Number ( )

☐ **Please Check Box If Last Filing**      **Date Business Closed** \_\_\_\_/\_\_\_\_/\_\_\_\_Make check payable to Indiana Department of Revenue and mail to: **P.O. Box 6080, Indianapolis, Indiana 46206-6080** (Please include license number on check.)

Section A: Receipts	From Schedule	Use Whole Gallons Only
1. Gallons Received Tax Paid (Carry forward to Section 2, Line 4 on front of return)	1	
2. Gallons Received for Export (To be completed only by licensed exporters)	2E	
3. Gallons of Nontaxable Fuel Received and Sold or Used For a Taxable Purpose	2K	
4. Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid	3	
5. Total Receipts (Add Lines 1 through 4, carry forward to Section 2, Line 1 on front of return)		
Section B: Disbursements	From Schedule	Use Whole Gallons Only
1. Gallons Delivered Tax Collected and Gallons Blended or Dyed Fuel Used	5	
2. Diversions (Special fuel only) 	11	
3. Taxable Gallons Sold or Used (Carry forward to Section 2, Line 3 on front of return)		
4. Gallons Delivered Via Rail, Pipeline, or Vessel to Licensed Suppliers, Tax Not Collected	6	
5. Gallons Disbursed on Exchange for Other Suppliers or Permissive Suppliers	6X	
6. Gallons Exported by License Holder	7	
7. Gallons Sold to Unlicensed Exporters for Export	7A	
8. Gallons Sold to Licensed Exporters for Export	7B	
9. Gallons of Undyed Fuel Sold to the U.S. Government - Tax Exempt	8	
10. Gallons Sold of Tax Exempt Dyed Fuel	10	
11. Total Non-Taxable Disbursements (Add Lines 4 through 10; carry forward to Section 2, Line 2 on front of return)		

**(Information Only) Reporting of IVP Numbers Given By the Department**

IVP Number	IVP Payment	IVP Number	IVP Payment
1.		7.	
2.		8.	
3.		9.	
4.		10.	
5.		11.	
6.		12.	

## Instructions for Completing Consolidated Special Fuel Monthly Tax Return (SF-900)

### Who Should File This Return?

Every Indiana licensed supplier, permissive supplier, importer, exporter, blender, and registered dyed fuel user must file this return with the corresponding schedules monthly.

### When is This Report Due?

#### Importer/Exporter/Blender/Dyed Fuel User

The SF-900 and accompanying schedules are due by the 20th day of the month following the liability period. For example: A return for the reporting period of January is due by the 20th of February.

#### Supplier/Permissive Supplier

Effective January 1, 1998 the SF-900 and accompanying schedules filed by Suppliers and Permissive Suppliers are due by the 20th day of the month following the liability period. For example: A return for the reporting period of January is due by the 20th of February. This applies to reporting periods on or after January 1, 1998.

### When are the Payments Due? How are the Payment Remitted?

**Supplier/Permissive Supplier** - Although the return is mailed, your monthly payment must be made via an electronic funds transfer (EFT) or by delivering in person or by overnight courier a payment by official check, or money order to the Department. The transfer or payment must be made on or before the date the tax is due. Effective January 1, 1998, Suppliers and Permissive Suppliers are required to make an estimated special fuel tax payment on the 15th of the month. The estimated payment due on the 15th, should be 100% of the amount paid the previous month, or 95% of the amount due the current month. Any remaining taxes due should be submitted at the same time the return is due, which is the 20th day of the month.

When you are a licensed Indiana Supplier or Permissive Supplier, you are required to establish an EFT account and **all payments must be paid by EFT**. Questions concerning the proper methods of transferring payments electronically should be directed to the EFT Section at (317) 232-5500.

**Importer** - For fuel deliveries transported in vehicles with a capacity of not more than 5,400 gallons, payment is to be enclosed with your monthly tax return. For transports in vehicles with a capacity greater than 5,400 gallons, you are required to pay the tax on each import with the Import Verification Payment Voucher (Form SF-IVP) within 3 business days of the import. Any payment not remitted within three (3) business days is subject to penalty and interest.

**Exporter** - A return is due even though you do not owe any tax. (If you owe tax, contact the Department to determine if you need a different or additional license.)

**Blender** - Payment is to be enclosed with your SF-900 Consolidated Special Fuel Monthly Tax Return due on the 20th day of the month following the liability period.

**Dyed Fuel User** - Payment is to be enclosed with your SF-900, Consolidated Special Fuel Monthly Tax Return due on the 20th day of the month following the liability period..

### For Additional Information

Contact our office any weekday at (317) 615-2630 to obtain additional information. You may also write to:

Indiana Department of Revenue  
P.O. Box 6080  
Indianapolis, IN 46206-6080

### To Obtain Forms

Visit our web site on the Internet at [www.in.gov/dor/](http://www.in.gov/dor/) to download the forms you need.

### How Do I Complete the SF-900?

**Note:** *Suppliers who own special fuel in the pipeline distribution system in Indiana but do not have terminal receipts and disbursements, are required to file a "No Activity - Pipeline Only" report for the SF-900. However, all movements of fuel are to be reported on Special Fuel Transporter Monthly Return, SF-401.*

**Dyed Fuel users are required to complete Section A and Section B as well as Schedule 1-4 and Schedules 5-10 even though they are the user of the fuel.**

**STEP 1:** You should complete all Receipt Schedules 1-4 and Disbursement Schedules 5-10 (if there is activity even though no tax is due). Complete Section A and B located on the back of the SF-900. Detailed instructions for reporting fuel transactions on the corresponding receipt and disbursement schedules are found in the instructions for each schedule.

**STEP 2:** Carry specific line totals from Section A and B, on the back of the SF-900, to Section 2, Lines 1, 2, 3, and 4 on the front of the SF-900.

**STEP 3:** Complete Form SF-900 as instructed below:

Indicate the reporting period for which you are filing. Enter your identifying information as it is stated on your Indiana Special Fuel license.

## SECTION 1:

Place an "X" in the box for each license type for which your return is being filed. Example: If you are a licensed exporter and a licensed importer, you will place an "X" in those two boxes. Even though you hold two separate licenses, you will only be required to file one (1) SF-900 Consolidated Special Fuel Monthly Tax Return.

## SECTION 2

**Line 1:** Enter the amount of special fuel purchased, acquired, or imported during the month. This figure is the total from Section A, Line 5 or, dyed fuel withdrawn from your own storage used in a taxable manner.

**Suppliers and Permissive Suppliers are not required to complete Line 1. (Effective 1-1-98)** You need to complete Schedule 1 if you are taking a deduction on Line 4 of the return.

**Line 2:** Enter the total gallons of non-taxable special fuel sold during the month. (Total from Section B, Line 11)

**Line 3:** Enter the total gallons of taxable special fuel sold or used during the month. (Total from Section B, Line 3)

**Line 4:** Enter the total gallons received into terminal storage, tax paid. (Total from Section A, Line 1)

**Line 5:** Enter the total billed taxable gallons. (Line 3 minus Line 4)

**Line 6:** Enter the tax due. (Multiply Line 5 by \$0.16)

**Line 7: Is applicable only to Suppliers and/or Permissive Suppliers.** Enter any deductions for uncollectible tax from eligible purchasers. This deduction **must** be claimed on the first return following the date the eligible purchaser failed to remit the tax to the supplier. If the deduction is not claimed on that following return, the deduction will be disallowed. Also, this deduction is limited to the amount due from the eligible purchaser, plus any tax accrued from that purchaser for a period of 10 days following the date of the failure to pay. Schedule SF-10E must be attached for this deduction.

**Line 8:** Enter the adjusted tax due. (Line 6 minus Line 7)

**Line 9:** Calculate your collection allowance if your payment is transferred/or paid timely and the full amount of tax is remitted. **Any late payments or additional payments reported after the due date are not eligible for the collection allowance.**

**Line 10:** Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If line 10 is a negative amount, be certain that you circle the "-" sign in the box to the left of your line 10 entry. (Dollar amount only.)

**Line 11:** Line 8 minus Line 9 plus or minus Line 10.

*Remember to sign and date your return! Any return received without the proper signature and date will be returned to you for completion. Penalty and/or interest may be assessed for failure to file a complete return by the due date.*

*Any supplier who operates a terminal in Indiana must file Form FT-501, Terminal Operator's Monthly Return in addition to the SF-900. A separate FT-501 must be filed for each Indiana terminal location.*

*Any supplier who transports special fuel from a point outside Indiana to a point inside Indiana or from a point inside Indiana to a point outside Indiana by any means must file Form SF-401, Transporter's Monthly Return.*

## SECTION 3

**Line 1:** Enter the total billed gallons of special fuel (from Section 2, Line 5).

**Line 2:** Enter the tax due (multiply Line 1 by \$.01).

**Line 3:** Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. If Line 3 is a negative amount, be certain that you circle the "-" sign in the box to the left of your Line 3 entry.

**Line 4:** Enter the total oil inspection fee due (Line 2 plus/minus Line 3).

## SECTION 4

**Line 1:** Enter your total amount due (Section 2, Line 11 plus Section 3, Line 4).

**Line 2:** Enter 10% penalty on any tax that is submitted after the due date.

**Line 3:** Enter the interest due on any late payment(s) of tax. To find the interest rate for the current year, see the interest rate section of the Fuel Tax Handbook.

**Line 4:** Enter the total tax due (Line 1 plus Line 2 plus Line 3).

**Line 5:** Enter any payment(s) made.

**Line 6:** Enter the balance due. Suppliers and permissive suppliers are required to pay by EFT.

## FOR ADDITIONAL INFORMATION

Contact our office any weekday at (317) 615-2630 to obtain additional information. You may email us at [fetax@dor.in.gov](mailto:fetax@dor.in.gov), or you can also write to:

Indiana Department of Revenue  
Fuel Tax Section  
P.O. Box 6080  
Indianapolis, IN 46206